

SCHEDULE A—(Section 37.)

Arts, Professions, Trades and Callings liable to be taxed.

CLASS I.

Yearly

Every Joint Stock Company registered in India, trading with a paid-up capital of one lakh of rupees or upwards } Rupees 100

CLASS II.

Every Joint Stock Company registered in India, trading with a paid-up capital of less than one lakh of rupees
Every Civil or Military officer under Government, whose pay or salary amounts to Rupees 150 a month or upwards
Every Akbari Benter, and every Merchant, Banker, Sahukar, Wholesale Trader or Commission Agent } 50
Every Practising Barrister
Every Owner of a Press for Cotton, or of a Coffee Cleaning Establishment or Saw Mills.
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer, Artizan or Trader, the gross rental of whose shop or place of business is estimated at Rupees 1,200 per annum or upwards }

CLASS III.

Every Civil or Military officer under Government whose pay or salary amounts to 800 Rupees per month and is less than Rupees 1,500 per month, and every person in the service of any Joint Stock or other Public Company or Trading Firm whose salary amounts to Rupees 800 per month or upwards
Every Merchant, Banker, Sahukar, Wholesale Trader or Commission Agent, not assessed under Class II
Every Practising Barrister not assessed under Class II, and every Attorney-at-law, Proctor, Notary Public, Advocate or Pleader practising in any Civil and Sessions Court or Court of Small Causes } 25
Every Practising Surgeon, Physician, Dentist, Architect or Civil Engineer
Every owner or farmer of a Bazaar
Every owner of a Press for Cotton, or of a Coffee Cleaning Establishment or of Saw Mills, not assessed under Class II; and every owner of a Printing Press, or of a Press for Oil, Jute, Hides or other materials; and every Auctioneer
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer, Artizan, or Trader, the gross rental of whose shop or place of business is estimated at Rupees 500 a year or upwards }

CLASS IV.

Every person holding a Civil appointment under Government, or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 400 a month and is less than Rupees 800 a month
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon
Every keeper of a Spirit Shop, Punch House, or Billiard Room, or Wholesale Produce Depot
Every Hotel-keeper, Boarding House-keeper, or Shop-keeper, or Retail Dealer, Manufacturer, Artizan, or Trader, the gross rental of whose shop or place of business is estimated at more than 100 Rupees, but less than 500 Rupees a year } 12
Every Pleader and Practising Vakil not included in Class III
Every Broker or other person employed in the transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares and Bills of Exchange, or in procuring freight }

CLASS V.

Yearly.

Every person holding a Civil appointment under Government, or in the service of any Joint Stock or other Public Company, or Trading Firm, whose salary amounts to Rupees 200 a month and is less than Rupees 400 a month	} Rupees 6
Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Retail Dealer, Manufacturer, Artizan or Trader not included in Class III or Class IV	.. .. .
Every Pawnbroker and every Trader, Artizan, or Merchant having a shop or place of business not included in Class IV	.. .. .

CLASS VI.

Every person holding a Civil appointment under Government or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 100 per month, and is less than Rupees 200 per month	.. .. .	} " 3
Every Keeper of a permanent stall at a Public Market	.. .. .
Every Native Doctor not included in any other Class	.. .. .
Every Pawnbroker and every Trader, Artizan, or Merchant having a shop or place of business not included in Class V	.. .. .

CLASS VII.

Every person holding a Civil appointment under Government, or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 50 a month and is less than Rupees 100 a month..	" 2
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CLASS VIII.

Every Retail Dealer, Manufacturer, Artizan, Trader, or keeper of a shop or stall not included in any other Class or Money Changer	} Rupee 1
Every Pedlar, Hawker, or itinerant dealer	.. .. .
Every person holding a Civil appointment under Government or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 30 a month and is less than Rupees 50 a month..	.. .. .

SCHEDULE B.—(Section 37.)

Vehicles and animals liable to taxation, with the maximum rates of taxation.

	Half-yearly.
Rupees.	
For every four-wheeled Carriage on springs drawn by two horses	9 0
For every four-wheeled Carriage on springs drawn by one horse, or a pair of ponies under thirteen hands, or by a pair of bullocks or buffaloes	4 8
For every two-wheeled Carriage on springs drawn by horse, mule, bullock or buffalo	3 0
For every horse	4 8
For every pony under thirteen hands, or mule	1 8
For every elephant..	12 0
For every camel	6 0
For every pony, under eleven hands	0 8
Every bullock or buffalo	0 8
Every ass	0 4
Every dog	0 4

SCHEDULE C.--(Section 37.)

MAXIMUM RATES OF TOLLS PAYABLE ON ENTERING THE MUNICIPAL LIMITS.

									Rs.	As.	P.
On every four-wheeled Carriage on springs	..	..	..	..	..	..	..	..	0	8	0
Do two do do	..	..	..	..	..	..	..	..	0	4	0
Do Jatka, hackney on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses or mules, laden	..	..	..	..	..	..	..	..	0	4	0
Do do do do not laden	..	..	..	..	..	..	..	..	0	2	0
Do buffalo, or bullock, laden	..	..	..	..	..	..	..	..	0	1	0
Do horse, laden or ridden	..	..	..	..	..	..	..	..	0	2	0
Do do not laden or ridden	..	..	..	..	..	..	..	..	0	1	0
Do pony or ass, laden or ridden	..	..	..	..	..	..	..	..	0	1	0
Do elephant	..	..	..	..	..	..	..	..	1	0	0
Do camel	..	..	..	..	..	..	..	..	0	4	0

SCHEDULE D.--(Section 39.)

RATES OF MOHATARFA.

House Tax.

									Rs.	As.
For a house under Rs. 50 in value	..	..	..	..	..	..	..	..	0	8
For a house from Rs. 50 to Rs. 150 in value	..	..	..	..	..	..	..	..	1	0
Do 150 to 250 do	..	..	..	..	..	..	..	..	1	8
Do 250 to 400 do	..	..	..	..	..	..	..	..	2	0
Do 400 to 600 do	..	..	..	..	..	..	..	..	3	0
Do 600 to 800 do	..	..	..	..	..	..	..	..	4	0
Do 800 to 1,000 do	..	..	..	..	..	..	..	..	5	0

Do above Rs. 1,000 at $\frac{1}{2}$ per cent upon the valuation with $\frac{1}{2}$ per cent for the portion of the value in excess of Rs. 2,000, fractions of a Rupee being omitted in the resulting amount :

Other Taxes.			1st sort, Rs.	2nd sort, Rs.	3rd sort, Rs.	4th sort, Rs.
Loom tax	Per loom	In Towns	6	5	4	3
		In Kasbas	5	4	3	2
		In Villages	4	3	2	1
Shop tax.	Shops (Mandi) where all sorts of articles are sold, per shop	In Towns	50	40	30	20
		In Kasbas	30	25	20	10
		In Villages	20	15	12	9
	Shops in which piece goods are sold, per shop.	In Towns	20	15	12	8
		In Kasbas	15	12	10	6
		In Villages	12	8	6	4
Oil-mill tax.	Other shops, per shop.	In Towns	15	12	9	6
		In Kasbas	12	10	7	4
		In Villages	9	6	4	2
	Stone mills, per mill.	In Towns	30	20	15	10
		In Kasbas	20	15	10	7
		In Villages	15	8	6	5
	Wood mills, per mill.	In Towns	20	15	10	5
		In Kasbas	15	8	6	4
		In Villages	8	6	4	3

SCHEDULE E.—(Section 57.)

Table of Fees payable upon distrainments under this Act.

Sums distrained for—					Fee	
					Rs.	As
Under 1 Rupee					0	4
1 and under 5 Rupees					0	8
5	10				1	0
10	15				1	2
15	20				2	4
20	25				2	8
25	30				3	0
30	35				3	2
35	40				4	0
40	45				4	2
45	50				5	0
50	60				6	0
60	80				7	0
80	100				9	0
100 and above 100					10	0

The above charge includes all expenses, except when peons are kept in charge of property distrained in which case three annas must be paid daily for each man.

SCHEDULE F.

No. 1.

NOTICE OF DEMAND—(Section 54.)

Take notice, that the Municipal Board of _____ demand from you the sum of _____ due from you for _____ the months of _____ 18____, and that if the sum due is not paid into the Office of the Municipal Board at _____ or if sufficient cause for the non-payment of the sum is not shown to the Municipal Board within seven days from service of this notice, a warrant of distress will be issued for the recovery of the same with cost.

Date _____

(Signature of the President or Vice-President)

No. 2.

DISTRESS WARRANT—(Section 54.)

To (Here insert the name of the Officer charged with the execution of the Warrant.)

Whereas _____ of _____ has not paid or shown sufficient cause for the non-payment of the sum of _____ Rupees due for the rates (or taxes) [or rates and taxes] mentioned in the margin for the months of _____ 18____, although the said sum has been duly demanded in writing from the said _____ and seven days have elapsed since the service of the notice of demand; This is to command you to distrain the property of the said _____ to the amount of the said sum of _____ Rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress; and if within seven days next after such distress, the said sum shall not be paid, together with such further sum as may be sufficient to defray the charges of taking, and keeping such distress, to sell the said property, and, having paid and deducted out of the proceeds of the sale the said sum of _____ Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of the property of the said _____ you are to certify the same to us together with this Warrant.

DATE _____

(Signature of the President or Vice-President)